

UNIFIED SCHOOL DISTRICT NO. 109
BELLEVILLE, KANSAS

INDEPENDENT AUDITOR'S REPORT
REGULATORY BASIS FINANCIAL STATEMENTS

JUNE 30, 2018

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Unified School District No. 109
Belleville, Kansas

Financial Statements
For the fiscal year ended June 30, 2018

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 109
Belleville, Kansas 66935

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 109, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 109 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 109 as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 109 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 109 as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated September 11, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2018 (Statement 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note A.

Bruna Auditing Services LLC



Derek Bruna, CPA

November 12, 2018

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH

Regulatory Basis
For The Year Ended June 30, 2018

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1 Ending Cash Balance
General Fund:								
Supplemental General	3-1	\$ 0	\$ 0	\$ 4,073,854	\$ 4,073,854	\$ 0	\$ 11,331	\$ 11,331
Special Purpose Funds:	3-2	76,824	0	1,381,861	1,402,266	56,419	48,736	105,155
At Risk-(K 12) Fund	3-3	185,000	0	452,356	452,356	185,000	0	185,000
Capital Outlay Fund	3-4	1,368,617	0	806,406	253,198	1,921,825	131,325	2,053,150
Driver Training	3-5	15,553	0	7,176	6,250	16,479	0	16,479
Food Service Fund	3-6	76,942	0	348,063	347,098	77,907	0	77,907
Professional Development Fund	3-7	12,650	0	22,771	15,421	20,000	0	20,000
Parent Education Fund	3-8	0	0	7,700	7,700	0	0	0
Special Education Fund	3-9	369,547	0	790,413	787,558	372,402	0	372,402
Career and Post Sec. Ed Fund	3-10	75,300	0	151,499	100,576	126,223	0	126,223
Gifts and Grants Fund	3-11	18,297	0	20,679	23,560	15,416	0	15,416
Health Care Reserve Fund	3-12	11,671	0	0	0	11,671	0	11,671
Kpers Retirement Fund	3-13	0	0	338,156	338,156	0	0	0
Contingency Reserve Fund	3-14	361,271	0	85,000	44,286	401,985	0	401,985
Clearing Accounts Fund	3-15	0	0	41,162	41,162	0	0	0
Textbook Rental Fund	3-16	70,333	0	19,826	4,570	85,589	0	85,589
Title I Fund-Current	3-17	0	0	84,004	84,004	0	0	0
Title I Fund-Carryover	3-18	0	0	14,194	14,194	0	0	0
Teacher Quality Carryover	3-19	0	0	8,085	8,085	0	0	0
Title II A-Teacher Quality Fund	3-20	0	0	15,316	15,316	0	0	0
Federal Reap Fund	3-21	0	0	40,172	40,172	0	0	0
Virtual Education	3-22	0	0	5,000	5,000	0	0	0
Bilingual Fund	3-23	0	0	2,117	2,117	0	0	0
Capital Project Funds:								
Construction Fund	3-24	0	0	16,539,150	1,084,405	15,454,745	0	15,454,745
Cost of Issuance	3-25	0	0	165,000	155,416	9,584	0	9,584
Bond and Interest Funds:								
Bond and Interest Fund	3-26	18,716	0	298,487	0	317,203	0	317,203
Activity Fund	4	39,476	0	68,807	154,524	37,467	0	37,467
Total Reporting Entity (Excluding Agency)		\$ 2,700,197	\$ 0	\$ 25,787,254	\$ 9,461,244	\$ 19,109,915	\$ 191,392	\$ 19,301,307
Total Reporting Entity (Excluding Agency/Activity)		\$ 2,660,721	\$ 0	\$ 25,718,447	\$ 9,306,720	\$ 19,072,448	\$ 191,392	\$ 19,263,840

Composition of Cash

Investments	Cash in Checking	Total Cash
Money Market Accounts	\$ 2,483,638	19,360,555
Money Market Accounts Other	155,974	(59,248)
Certificate of Deposit	1,000,000	19,301,307
Certificate of Deposit - Bonds	15,700,195	19,263,840

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 109 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

This report is intended solely for the information and use of the Board of Education and management of USD 109, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and Kansas State Board of Education, and should not be used for any other purposes.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restricts, or limitations. The following are Regulatory Basis Fund Types:

Governmental Funds

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fiduciary Funds:

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis

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revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.

Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplementary information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/18. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another

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Belleville, Kansas

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party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2017 Financial Data

Amounts that are shown for 2017 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2018, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and investments.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

Ad Valorem Tax Revenue

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Budgetary Data

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

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The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Health Care Reserve Fund, Title IIA-Teacher Quality, Title I, and Federal Funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes and Other Finance Related Legal Matters

There are no noted violations with such compliance requirements.

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- DEPOSITS AND INVESTMENTS

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$19,360,555. The district checking account balance was \$(79,067) and activity/agency operating accounts had a balance of \$96,715. Petty cash accounts were \$3,100. The money market accounts balance was \$2,483,638 and \$155,974. The District had CDs for \$1,000,000 and \$15,700,195 this fiscal year

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ended. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, \$500,000 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2018.

The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125

The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is \$2500/yr for the year ended June 30, 2018. The maximum for the dependent care reimbursement account is \$5000 annually. Provisions available are:

- Group Health Insurance
- Group Term Life Insurance (\$50,000 maximum) Salary Protection Insurance
- Cancer Insurance
- Medical Reimbursement Accounts
- Dependent Care Reimbursement Accounts

NOTE E- CONTINGENT LIABILITIES

The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2017 and 2018, to be \$361,522 and \$376,105, respectively. The number of employees for the respective years were 65 and 72. Please Refer to Note F for further information on compensated absences. The District does not accrue compensated absences. These costs are expenses as paid.

NOTE F- OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

COMPENSATED ABSENCES – VACATION AND SICK PAY

The district's policy is that each qualified classified employee is allowed to accumulate a maximum of 60 days of sick leave, while certified employees reach their maximum at 80 days. In the case of an absence, the employees are reimbursed what their hourly rate or other rate is. In case of retirement, whether classified or certified, you are allowed payment for half of the maximum days accumulated. For certified employees the rate is \$95/day, and 90% of wage for classified. The administration support employees are maxed at \$95/day. Nine and ten month employees receive 9 and 10 sick days annually, while full time employees get 12 days leave time. All classified employees receive 2 other personal days. Employees are not allowed to combine sick or "other days" for a total of more than the maximum allowable. Classified 12 month employees get 5 vacation days after one year of service, 10 days for years of service between two and fifteen years, 15 days after 15 years, and 20 days after 30 years. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit.

NOTE G- DEFINED BENEFIT PENSION PLAN

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit

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Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2018

pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017. The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$338,156 for the year ended June 30, 2018. The State of Kansas contributed 12.01% of covered payroll during fiscal year 2018, excluding the Group Death & Disability Insurance rate. During fiscal year 2019, the State of Kansas will contribute 13.21% of covered payroll. The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2018, received as of June 30th, was \$446,603,946.

Net Pension Liability

At June 30, 2018, the School District's proportionate share of the collective net pension liability reported by KPERS was \$4,082,983. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

NOTE J- FIDUCIARY/TRUST TYPE FUNDS

The District does not currently have any of these funds in their financial statement FYE 6/30/18.

UNIFIED SCHOOL DISTRICT NO. 109
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NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE K- OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$286,771 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

NOTE M- LONG-TERM DEBT

The District is currently going through a capital project financed through Series 2018 General Obligation and School Building Bonds Dated April 1, 2018. See note V for further bond information.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District is currently going through a capital project financed through Series 2018 General Obligation and School Building Bonds Dated April 1, 2018.

NOTE O- LITIGATION CONTINGENCIES

The District currently has no litigation contingencies that it is involved in.

NOTE P- COMMITMENT AND CONTINGENCIES

The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2018. These compliance audits have not been conducted as of November 12, 2018. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through November 12, 2018 the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 109
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NOTES TO FINANCIAL STATEMENTS
June 30, 2018

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are:

FROM		TO	
		2018	2017
General	Virtual Education	\$ 5,000	\$ 5,000
General	Contingency Reserve	85,000	0
General	At Risk	233,698	0
General	Special Education	447,250	428,810
General	Parent Education	7,700	7,700
General	Capital Outlay	323,756	203,180
General	Bilingual	2,117	0
General	KPERS	0	223,528
General	Inservice	25	0
General	Vocational Education	24,593	31,875
	Totals	1,129,139	900,093
Supplemental General	Food Service	45,000	45,000
Supplemental General	Professional Development	20,000	2,500
Supplemental General	Textbooks	0	0
Supplemental General	Vocational Education	125,724	57,088
Supplemental General	Special Education	303,542	335,880
Supplemental General	At Risk K-12	218,658	310,140
	Totals	712,924	750,608
Construction	Issuance	165,000	0
Drivers Ed	General	0	5,000
Contingency	Supplemental	44,287	0
	Totals	209,287	5,000
	Totals	2,051,350	1,655,701

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2018

Note T- INTER-GOVERNMENTAL ASSISTANCE-STATE

<u>Type of Aid</u>	<u>2018</u>	<u>2017</u>
General	\$ 2,934,308	\$ 2,304,902
Supplemental	217,923	232,903
Technical Education	360	0
State Safety	2,176	2,944
KHF Wellness	300	0
Let's Move	200	0
Food Service Aid	3,331	3,191
Special Ed.	447,250	424,499
Mentor Teaching	1,980	0
Professional Development	2,746	0
Capital Outlay	8,730	0
School District Mill Levy	691,936	888,294
KPERS Employer Cont.	338,156	223,528
Totals	4,649,396	4,080,261

Note U- INTER-GOVERNMENTAL ASSISTANCE-FEDERAL

<u>Type of Aid</u>	<u>2018</u>	<u>2017</u>
Title I Fund	\$ 98,198	94,387
Supporting Effective Instruction	18,510	0
Food Service	193,854	181,112
2017 Guidance	382	
Reserve Fund	800	0
2017 SFS	50	0
Sponsor Admin	1,203	0
Title II Teacher Quality	4,891	32,487
Nutrition Training Grant	0	250
Special Ed	2,966	0
Academic Enrich	2,534	0
Totals	323,388	308,236

Federal programs in which the school district participated have specified for what purpose funds are to be expended.
All funds unexpended at June 30, 2018 are restricted to federal program specified expenditures.

UNIFIED SCHOOL DISTRICT NO. 109
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Note V - BOND ANALYSIS
STATEMENT OF CHANGES IN LONG - TERM DEBT
For the Year Ended June 30, 2018

				Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<u>Issue</u>	<u>Interest Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>						
General Obligation School Buildings Bond									
Series 2018 Dated April 1, 2018	3-3.625%	\$ 16,500,000	9/1/2043	\$ 0	\$ 16,500,000	\$ 0	\$ 16,500,000	\$ 16,500,000	\$ 0
Total Bond				\$ 0	\$ 16,500,000	\$ 0	\$ 16,500,000	\$ 16,500,000	\$ 0

REMAINING

\$16,500,000

PAID

FYE

PRINCIPAL

INTEREST

TOTAL

**REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

STATEMENT 2

<u>Fund</u>	<u>Statement Number</u>	<u>Certified Budget</u>	<u>Adjustments To Comply With Legal Max</u>	<u>Adjustments For Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable To Current Year</u>	<u>Variance Over (Under)</u>
General Funds:							
General Fund	3-1	\$ 4,153,699	(80,205) \$	360 \$	4,073,854 \$	4,073,854 \$	0
Supplemental General	3-2	1,404,287	(2,021)	0	1,402,266	1,402,266	0
Special Purpose Funds:							
At Risk (K-12)	3-3	490,150	0	0	490,150	452,356	(37,794)
Capital Outlay	3-4	1,500,000	0	0	1,500,000	253,198	(1,246,802)
Driver Training	3-5	16,150	0	0	16,150	6,250	(9,900)
Food Service	3-6	375,975	0	0	375,975	347,098	(28,877)
Professional Development	3-7	15,500	0	0	15,500	15,421	(79)
Parent Education Program	3-8	9,900	0	0	9,900	7,700	(2,200)
Special Education	3-9	885,315	0	0	885,315	787,558	(97,757)
Career and Post Sec. Ed Fund	3-10	100,700	0	0	100,700	100,576	(124)
Gifts and Grants	3-11	43,296	0	0	43,296	23,560	(19,736)
KPERs Retirement	3-13	368,821	0	0	368,821	338,156	(30,665)
Virtual Education	3-22	15,100	0	0	15,100	5,000	(10,100)
Bilingual Education	3-23	2,500	0	0	2,500	2,117	(383)
Bond and Interest Funds:							
Bond And Interest	3-26	0	0	0	0	0	0
TOTALS		\$ 9,381,393	\$ (82,226)	\$ 360	\$ 9,299,527	\$ 7,815,110	\$ (1,484,417)

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-1

	GENERAL FUND		Current Year	
	Prior Year Actual Transactions	Statutory Transactions	Budget	Variance Over (Under)
Statutory Receipts				
Taxes in Process	\$ 0	\$ 0	0	\$ 0
Ad Valorem Property Tax	0	0	0	0
Delinquent Tax	0	0	0	0
General State Aid	3,193,195	3,626,244	3,621,172	5,072
Supplemental State Aid	0	0	0	0
KPERS Aid	223,528	0	0	0
Reimbursement	300	360	0	360
Other Revenue	5,069	0	0	0
Transfer	5,000	0	0	0
Interest	8,188	0	0	0
Special Education Aid	424,499	447,250	511,210	(63,960)
Total Statutory Receipts	\$ 3,859,779	\$ 4,073,854	4,132,382	\$ (58,528)
Expenditures				
Instruction	\$ 1,625,934	\$ 1,510,289	1,750,900	\$ (240,611)
Student Support Services	120,057	102,167	130,100	(27,933)
Instructional Support Staff	106,756	110,272	118,935	(8,663)
General Administration	207,600	218,786	209,525	9,261
School Administration	261,751	285,286	282,350	2,936
Central Services	0	63,545	69,715	(6,170)
Operations and Maintenance	440,359	434,863	410,575	24,288
Transportation	197,229	219,507	236,750	(17,243)
Other Supplemental Service	0	0	0	0
Operating Transfers	900,093	1,129,139	864,644	264,495
Adjustment to Comply With Legal Max	0	0	0	0
Adjustment For Qualifying Budget Credits	0	0	360	(360)
Total Expenditures	\$ 3,859,779	\$ 4,073,854	4,073,854	\$ 0
Statutory Revenues Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	\$ 0	\$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year		
		Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues				
Taxes in Process	\$ 45,501	\$ 40,283	20,876	\$ 19,407
Ad Valorem Property Tax	896,261	976,544	928,878	47,666
Delinquent Tax	22,252	12,616	19,320	(6,704)
Motor Vehicle/RV/Commercial Tax	97,666	90,171	96,179	(6,008)
Other County Revenue	28	37	0	37
Machinery & Equipment State Aid	0	0	0	0
Federal Grant - ARRA	0	0	0	0
Transfer	0	44,287	44,287	0
State Aid	232,903	217,923	217,923	0
Total Statutory Revenues	\$ 1,294,611	\$ 1,381,861	1,327,463	\$ 54,398
Expenditures				
Instruction	\$ 299,801	\$ 410,031	412,443	\$ (2,412)
Support Service	18,352	18,242	20,000	(1,758)
Instructional Support Staff	0	1,902	0	1,902
General Administration	9,898	8,574	24,200	(15,626)
School Administration	0	1,682	3,500	(1,818)
Central Services	12	0	0	0
Operation and Maintenance	143,251	145,462	207,500	(62,038)
Transportation	80,666	103,449	122,100	(18,651)
Operating Transfers	750,608	712,924	612,523	100,401
Total Expenditures	\$ 1,302,588	\$ 1,402,266	1,402,266	\$ 0
Statutory Revenues Over (Under) Expenditures	(7,977)	(20,405)		
Modified Unencumbered Cash - Beginning	84,801	76,824		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	\$ 76,824	\$ 56,419		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-3SPECIAL PURPOSE FUNDSAT RISK (K-12) FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General	\$ 0	\$ 233,698	363,639	\$ (129,941)
Transfer from Supp General	<u>310,141</u>	<u>218,658</u>	<u>113,795</u>	<u>104,863</u>
Total Cash Receipts	<u>\$ 310,141</u>	<u>\$ 452,356</u>	<u>\$ 477,434</u>	<u>\$ (25,078)</u>
Expenditures				
Instruction	\$ 291,475	\$ 417,212	465,500	\$ (48,288)
Support	<u>18,666</u>	<u>35,144</u>	<u>24,650</u>	<u>10,494</u>
Total Expenditures	<u>\$ 310,141</u>	<u>\$ 452,356</u>	<u>\$ 490,150</u>	<u>\$ (37,794)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	<u>185,000</u>	<u>185,000</u>		
Unencumbered Cash - Ending	<u>\$ 185,000</u>	<u>\$ 185,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas**

**SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis**

**For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)**

STATEMENT 3-4

SPECIAL PURPOSE FUNDS

CAPITAL OUTLAY FUND

	<u>Current Year</u>			
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Ad Valorem Tax	\$ 370,044	\$ 403,268	399,062	\$ 4,206
Delinquent Tax	7,154	4,460	7,974	(3,514)
Taxes in Process	14,005	16,626	8,616	
Interest on Idle Funds	0	16,098	0	16,098
Other Local Source	83,305	3,311	0	3,311
In Lieu of Taxes	0	0	0	0
Motor Vehicle/RV/Comm Tax	36,922	30,157	32,767	(2,610)
State Aid	0	8,730	4,410	4,320
Transfer	203,180	323,756		323,756
Total Cash Receipts	\$ 714,610	\$ 806,406	\$ 452,829	\$ 345,567
Expenditures				
Instruction	\$ 19,338	\$ 4,553	140,000	\$ (135,447)
Student Support Services	0	1,389	0	1,389
Central Services	0	0	10,000	(10,000)
General Administration	0	0	0	0
Operations & Maintenance	94,134	39,944	350,000	(310,056)
Transportation	0	28,749	100,000	(71,251)
Facility/Building Improvements	209,926	178,563	900,000	(721,437)
Total Expenditures	\$ 323,398	\$ 253,198	\$ 1,500,000	\$ (1,246,802)
Receipts Over (Under) Expenditures	391,212	553,208		
Unencumbered Cash - Beginning	977,405	1,368,617		
Unencumbered Cash - Ending	\$ 1,368,617	\$ 1,921,825		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-5

SPECIAL PURPOSE FUNDS

DRIVER TRAINING FUND

		<u>Current Year</u>		
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
State Aid	\$ 2,944	\$ 2,176	5,880	\$ (3,704)
Local Sources	3,800	5,000	8,400	(3,400)
Operating Transfers	<u>0</u>			<u>0</u>
Total Cash Receipts	\$ <u>6,744</u>	\$ <u>7,176</u>	\$ <u>14,280</u>	\$ <u>(7,104)</u>
Expenditures				
Instruction	\$ 4,744	\$ 6,250	13,650	\$ (7,400)
Other	<u>5,000</u>	<u>0</u>	<u>2,500</u>	<u>(2,500)</u>
Total Expenditures	\$ <u>9,744</u>	\$ <u>6,250</u>	\$ <u>16,150</u>	\$ <u>(9,900)</u>
Receipts Over (Under) Expenditures	(3,000)	926		
Unencumbered Cash - Beginning	<u>18,553</u>	<u>15,553</u>		
Unencumbered Cash - Ending	\$ <u>15,553</u>	\$ <u>16,479</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-6

SPECIAL PURPOSE FUNDS

FOOD SERVICE FUND

	<u>Current Year</u>			
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Federal Aid	\$ 181,362	\$ 195,108	166,335	\$ 28,773
State Aid	3,191	3,330	2,669	661
Misc	8,046	9,436	8,000	0
Student & Adult Receipts	94,145	95,189	94,444	745
Operating Transfers	45,000	45,000	50,000	(5,000)
Total Cash Receipts	\$ <u>331,744</u>	\$ <u>348,063</u>	\$ <u>321,448</u>	\$ <u>25,179</u>
Expenditures				
Food Service Operations	<u>312,938</u>	<u>347,098</u>	<u>375,975</u>	<u>(28,877)</u>
Total Expenditures	\$ <u>312,938</u>	\$ <u>347,098</u>	\$ <u>375,975</u>	\$ <u>(28,877)</u>
Receipts Over (Under) Expenditures	18,806	965		
Unencumbered Cash - Beginning	<u>58,136</u>	<u>76,942</u>		
Unencumbered Cash - Ending	\$ <u>76,942</u>	\$ <u>77,907</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-7

SPECIAL PURPOSE FUNDS

PROFESSIONAL DEVELOPMENT FUND

		<u>Current Year</u>		
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Local Revenue	\$ 185	\$ 2,746	1,550	\$ 1,196
Operating Transfers	2,500	20,025	2,500	17,525
Total Cash Receipts	<u>\$ 2,685</u>	<u>\$ 22,771</u>	<u>\$ 4,050</u>	<u>\$ 18,721</u>
Expenditures				
Support Services	\$ 6,077	\$ 15,421	15,500	\$ (79)
Total Expenditures	<u>\$ 6,077</u>	<u>\$ 15,421</u>	<u>\$ 15,500</u>	<u>\$ (79)</u>
Receipts Over (Under) Expenditures	(3,392)	7,350		
Unencumbered Cash - Beginning	<u>16,042</u>	<u>12,650</u>		
Unencumbered Cash - Ending	<u>\$ 12,650</u>	<u>\$ 20,000</u>		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-8

SPECIAL PURPOSE FUNDS

PARENT EDUCATION PROGRAM FUND

	Current Year			Variance Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Other District	\$ 0	\$ 0	0	\$ 0
Transfer from General	7,700	7,700	9,900	(2,200)
Transfer from Supp General	0	0	0	0
Total Cash Receipts	\$ <u>7,700</u>	\$ <u>7,700</u>	\$ <u>9,900</u>	\$ <u>(2,200)</u>
Expenditures				
Student Support Services	\$ <u>7,700</u>	\$ <u>7,700</u>	<u>9,900</u>	\$ <u>(2,200)</u>
Total Expenditures	\$ <u>7,700</u>	\$ <u>7,700</u>	\$ <u>9,900</u>	\$ <u>(2,200)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-9SPECIAL PURPOSE FUNDSSPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Local	\$ 0	\$ 36,655	0	\$ 36,655
Other Federal Aid	0	2,966	0	
Operating Transfers	764,689	750,792	886,210	(135,418)
Total Cash Receipts	\$ 764,689	\$ 790,413	\$ 886,210	\$ (98,763)
Expenditures				
Instruction	\$ 721,772	\$ 769,376	855,515	\$ (86,139)
General Administration	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	4,800	4,800	4,800	0
Student Transportation	17,109	13,382	25,000	(11,618)
Vehicle Operating	367	0	0	0
Vehicle Maintenance	0	0	0	0
Total Expenditures	\$ 744,048	\$ 787,558	\$ 885,315	\$ (97,757)
Receipts Over (Under) Expenditures	20,641	2,855		
Unencumbered Cash - Beginning	348,906	369,547		
Unencumbered Cash - Ending	\$ 369,547	\$ 372,402		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-10

SPECIAL PURPOSE FUNDSCAREER AND POST SECONDARY EDUCATION

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Grants	0	800	0	800
Other Federal	0	382	0	382
Operating Transfers	\$ 88,963	\$ 150,317	\$ 95,000	\$ 55,317
Total Cash Receipts	\$ 88,963	\$ 151,499	\$ 95,000	\$ 55,317
Expenditures				
Instruction	\$ 88,484	\$ 100,576	\$ 100,700	\$ (124)
Total Expenditures	\$ 88,484	\$ 100,576	\$ 100,700	\$ (124)
Receipts Over (Under) Expenditures	479	50,923		
Unencumbered Cash - Beginning	74,821	75,300		
Unencumbered Cash - Ending	\$ 75,300	\$ 126,223		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-11

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Contributions & Donations	\$ 49,764	\$ 20,679	25,000	\$ (4,321)
Total Cash Receipts	\$ 49,764	\$ 20,679	\$ 25,000	\$ (4,321)
Expenditures				
Instruction	\$ 45,267	\$ 23,560	43,296	\$ (19,736)
Total Expenditures	\$ 45,267	\$ 23,560	\$ 43,296	\$ (19,736)
Receipts Over (Under) Expenditures	4,497	(2,881)		
Unencumbered Cash - Beginning	13,800	18,297		
Unencumbered Cash - Ending	\$ 18,297	\$ 15,416		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-12

SPECIAL PURPOSE FUNDS
HEALTH CARE RESERVE FUND

	Prior Year 2017	Current Year 2018
	<u> </u>	<u> </u>
Cash Receipts		
Interest on Idle Funds	\$ 0	\$ 0
District Contributions	0	0
Other	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>0</u>	<u>0</u>
Expenditures		
Premiums	0	0
Premiums Refunded	0	0
Claims	0	0
Miscellaneous Expense	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>11,671</u>	<u>11,671</u>
Unencumbered Cash - Ending	\$ <u>11,671</u>	\$ <u>11,671</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-13

SPECIAL PURPOSE FUNDS
KPERS RETIREMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
KPERS	\$ 223,528	338,156	368,821	(30,665)
Employers Payments	0	0	0	0
Total Cash Receipts	\$ 227,641	\$ 338,156	\$ 368,821	\$ 0
Expenditures				
Benefits	\$ 227,641	\$ 338,156	368,821	(30,665)
Total Expenditures	\$ 227,641	\$ 338,156	\$ 368,821	\$ (30,665)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-14

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND

	Prior Year 2017	Current Year 2018
Cash Receipts	\$ <u>0</u>	\$ <u>85,000</u>
Expenditures	<u>0</u>	<u>44,286</u>
Receipts Over (Under) Expenditures	0	40,714
Unencumbered Cash - Beginning	<u>361,271</u>	<u>361,271</u>
Unencumbered Cash - Ending	\$ <u>361,271</u>	\$ <u>401,985</u>

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-15

SPECIAL PURPOSE FUNDS
CLEARING ACCOUNT FUND

	Prior Year 2017	Current Year 2018
	<hr/>	<hr/>
Cash Receipts	\$ <u>27,655</u>	\$ <u>41,162</u>
 Expenditures	 <u>27,655</u>	 <u>41,162</u>
 Receipts Over (Under) Expenditures	 0	 0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-16

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL FUND

	Prior Year 2017	Current Year 2018
Cash Receipts		
Rental Fees	\$ 19,829	\$ 19,826
Transfers	0	0
Total Cash Receipts	<u>19,829</u>	<u>19,826</u>
Expenditures		
Textbooks	39,187	4,570
Other	0	0
Total Expenditures	<u>39,187</u>	<u>4,570</u>
Receipts Over (Under) Expenditures	(19,358)	15,256
Unencumbered Cash - Beginning	<u>89,691</u>	<u>70,333</u>
Unencumbered Cash - Ending	\$ <u>70,333</u>	\$ <u>85,589</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-17

SPECIAL PURPOSE FUNDS
TITLE I FUND - CURRENT

	<u>Prior Year 2017</u>	<u>Current Year 2018</u>
Cash Receipts		
Reimbursement	\$ <u>80,450</u>	\$ <u>84,004</u>
Total Cash Receipts	<u>80,450</u>	<u>84,004</u>
Expenditures		
Title 1 - Current	<u>80,450</u>	<u>84,004</u>
Total Expenditures	<u>80,450</u>	<u>84,004</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-18

SPECIAL PURPOSE FUNDS
TITLE I FUND - CARRYOVER

	Prior Year 2017	Current Year 2018
Cash Receipts	\$ <u>13,937</u>	\$ <u>14,194</u>
Expenditures	<u>13,937</u>	<u>14,194</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-19

SPECIAL PURPOSE FUNDS
TEACHER QUALITY CARRYOVER

	Prior Year 2017	Current Year 2018
Cash Receipts	\$ <u>8,227</u>	\$ <u>8,085</u>
Expenditures	<u>8,227</u>	<u>8,085</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-20

SPECIAL PURPOSE FUNDS
TITLE II-A-TEACHER QUALITY FUND

	Prior Year 2017	Current Year 2018
Cash Receipts	\$ <u>24,260</u>	\$ <u>15,316</u>
Expenditures	<u>24,260</u>	<u>15,316</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-21

SPECIAL PURPOSE FUNDS

FEDERAL/REAP FUND

	Prior Year 2017	Current Year 2018
Cash Receipts		
Federal Aid	\$ 22,139	\$ 40,172
Total Cash Receipts	<u>22,139</u>	<u>40,172</u>
Expenditures		
Other Purchased Services	<u>22,139</u>	<u>40,172</u>
Total Expenditures	<u>22,139</u>	<u>40,172</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-22

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer From General	\$ 5,000	5,000	15,100	(10,100)
Other Local	0	0	0	0
Total Cash Receipts	\$ 5,000	\$ 5,000	\$ 15,100	\$ (10,100)
Expenditures				
Transfers	0	0	0	0
Instruction	\$ 5,000	\$ 5,000	15,100	(10,100)
Total Expenditures	\$ 5,000	\$ 5,000	\$ 15,100	\$ (10,100)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-23

SPECIAL PURPOSE FUNDS

BILINGUAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General	0	2,117	0	2,117
Total Cash Receipts	\$ 0	\$ 2,117	\$ 0	\$ 2,117
Expenditures				
Student Support Services	\$ 0	\$ 2,117	2,500	\$ (383)
Total Expenditures	\$ 0	\$ 2,117	2,500	\$ (383)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-24

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2017	Current Year 2018
Proceeds	\$ <u>0</u>	\$ <u>16,539,150</u>
Expenditures	<u>0</u>	<u>1,084,405</u>
Receipts Over (Under) Expenditures	0	15,454,745
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>15,454,745</u>

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-25

CAPITAL PROJECT FUND
COST OF ISSUANCE FUND

	Prior Year 2017	Current Year 2018
Cash Receipts	\$ 0	\$ 165,000
Expenditures	0	155,416
Receipts Over (Under) Expenditures	0	9,584
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	\$ 0	\$ 9,584

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2018
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-26

BOND AND INTEREST FUND

	Current Year			Variance Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Ad Valorem Taxes	0	0	0	0
Delinquent Taxes	594	27	0	27
In Lieu of Taxes	0	0	0	0
Motor Vehicle Tax	69	0	0	0
RV/Comm Tax	0	0	0	0
Machinery & Equipment State Aid	0	0	0	0
State Aid	0	0	0	0
Other	0	0	0	0
	\$ 0	\$ 298,460	0	\$ 298,460
Total Cash Receipts	\$ 663	\$ 298,487	\$ 0	\$ 298,487
Expenditures				
Bond Principal	\$ 0	\$ 0	0	0
Bond Interest	0	0	0	0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Receipts Over (Under) Expenditures	663	298,487		
Unencumbered Cash - Beginning	18,053	18,716		
Unencumbered Cash - Ending	\$ 18,716	\$ 317,203		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2018

SCHOOL/DISTRICT ACTIVITY FUNDS

STATEMENT 4

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Agency Funds	\$	\$	\$	\$	\$	\$	\$
Band	791		1,090	1868	13		13
Sales Tax	108		6,907	7015	0		0
FBLA	1,570		17,786	16444	2,912		2,912
Class of 2016	535		0	535	0		0
Class of 2017	204		0	0	204		204
Class of 2018	1,042		25	1013	54		54
Class of 2019	550		10,773	10246	1,077		1,077
Class of 2020	450		100	23	527		527
Class of 2021	0		500	0	500		500
Class of 2015	1,925		0	1925	0		0
Art Club	328		866	1048	146		146
Kays	1,446		1,925	2869	502		502
Science Club	462		145	203	404		404
Cheerleaders	2,338		10,682	8046	4,974		4,974
JH Cheerleaders	307		700	533	474		474
FFA	1,097		57,534	50440	8,191		8,191
Actor's Guild	13,718		13,094	15351	11,461		11,461
FFA Greenhouse	2,562		1,359	1123	2,798		2,798
FCCLA	724		10,943	10269	1,398		1,398
Student Council	3,376		4,097	4144	3,329		3,329
JH Student Council	534		5,962	4329	2,167		2,167
National Honor Society	312		1,300	1081	531		531
FCCLA Concessions Accounts	6,205		8,659	9555	5,309		5,309
JH Concessions	3,373		16,989	14419	5,943		5,943
JH Fund	6,535		1,923	2944	5,514		5,514
FFA Fair Account	820		0	0	820		820
Subtotal	\$ 51,312	\$ 0	\$ 173,359	\$ 165,423	\$ 59,248	\$ 0	\$ 59,248
Fee and User Charges - Agency Funds							
USD 109							
Vo Ag	\$ 0	\$	\$ 2,480	\$ 2,480	\$ 0	\$	\$ 0
Science Lab	0		1,515	1,515	0		0
Art	0		3,971	3,971	0		0
Board Office	0		19,208	19,208	0		0
Band	0		2,720	2,720	0		0
FACS	0		160	160	0		0
Subtotal Fee and User Charges	\$ 0	\$ 0	\$ 30,054	\$ 30,054	\$ 0	\$ 0	\$ 0
Total Agency Funds	\$ 51,312	\$ 0	\$ 203,413	\$ 195,477	\$ 59,248	\$ 0	\$ 59,248
School Projects - Activity Funds							
East Library Book Fair	\$ 3,290	\$	\$ 4,417	\$ 4,387	\$ 3,320	\$	\$ 3,320
A. R. Store	3,278		0	456	2,822		2,822
5TH Grade	2,422		9,678	9,415	2,685		2,685
Miscellaneous	3,537		6,077	5,920	3,694		3,694
Book Fair	103		2,266	2,305	64		64
Show Choir Performances	399		2,352	2,021	730		730
Gifted Fund	1		0	0	1		1
Academic Achievers	738		0	0	738		738
Incentive Programs - RCHS	5,759		3,332	3,155	5,936		5,936
Band Trip	7,000		0	0	7,000		7,000
Football - Irrigation	21		0	0	21		21
RCHS Volleyball	20		6,806	6,792	34		34
RC Track	0		2,609	1,974	635		635
High School Golf	3		0	0	3		3
High School Softball	143		908	990	61		61
Cross - Country	90		308		398		398
Subtotal School Projects	\$ 26,804	\$ 0	\$ 38,753	\$ 37,415	\$ 28,142	\$ 0	\$ 28,142
Gate Receipts-Activity Accounts							
Athletics	\$ 6,545	\$	\$ 81,133	\$ 84,966	\$ 2,712	\$	\$ 2,712
Drama	5,811		2,070	1,523	6,358		6,358
Scholar Bowl	316		505	566	255		255
Subtotal Gate Receipts	\$ 12,672	\$ 0	\$ 83,708	\$ 87,055	\$ 9,325	\$ 0	\$ 9,325
Total Activity Funds	\$ 39,476	\$ 0	\$ 68,807	\$ 154,524	\$ 37,467	\$ 0	\$ 37,467
Total Agency/Activity Funds	\$ 90,788	\$ 0	\$ 242,166	\$ 319,947	\$ 96,715	\$ 0	\$ 96,715

See Accountant's Report and Accompanying Notes